

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE: UDONSI OLUGU KALU Debtor(s)	§ § § §	CASE NO: 20-33644 CHAPTER 13
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DEBTOR(S)' OBJECTION TO IRS PROOF(S) OF CLAIM

THIS IS AN OBJECTION TO YOUR CLAIM. THIS OBJECTION ASKS THE COURT TO DISSALLOW THE CLAIM THAT YOU FILED IN THIS BANKRUPTCY CASE. IF YOU DO NOT FILE A RESPONSE WITHIN 30 DAYS AFTER THE OBJECTION WAS SERVED ON YOU, YOUR CLAIM MAY BE DISALLOWED WITHOUT A HEARING.

A HEARING HAS BE SET ON THIS MATTER ON OCTOBER 19, 2020 AT 10:00 AM IN COURTROOM NO. 401 UNITED STATES BANKRUPTCY COURT, 515 RUSK STREET, HOUSTON, TEXAS 77002.

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

The Debtor(s) file this Objection to the Internal Revenue Service's Proof(s) of Claim No(s). 1, and would show the Court the following:

The Internal Revenue Service (aka "IRS") filed a proof of claim, which is Claim No. 1 in the Debtor's case. This claim was filed on August 5, 2020. The claim shows that the Debtor owes \$7,360.00 in taxes for 2018 with \$557.25 interest due; \$19,780.00 in taxes for 2019 with \$9.73 interest due. These taxes are set as a priority debt. The claim also includes \$877.60 for penalties that are general, unsecured. The claim is attached as Exhibit A.

The IRS alleges that the Debtor owes \$7,360.00 for tax year 2018 with an additional \$557.25 due in interest. This appears to be based upon the Debtor's original return filed with the Service. The Debtor has since filed an amended tax return for 2018 that was received by certified mail, return receipt requested to the IRS on June 21, 2020. This amended return shows that the Debtor is owed a refund of \$2,281.00. A copy of the greencard receipt showing that the IRS received the amended return is attaches as Exhibit B. A copy of the amended return is included with the declaration by debtor.

The proof of claim also indicates that he owes \$19,780.00 for tax year 2019 with interest of \$9.73 for a total of \$19,789.73. The Debtor does not dispute this tax amount.

Attached to this objection is a declaration made under penalty of perjury. The declaration indicates that the amended return was received by the IRS on June 21, 2020. It further declares that the Debtor does not owe any tax for the year 2018. Debtor declares that he should be owed a tax refund, in fact, for \$2,281.00. A copy of the declaration with the amended return [redacted] is attached as Exhibit C.

Debtor(s) object to the IRS Claim(s). The correct amount owed for tax year 2018 should be \$0.00. Debtor(s) allege that the IRS should have an allowed claim for those years only as set forth in the claim for tax year 2019.

Respectfully Submitted

/s/ Rod S. Kemsley

Rod S. Kemsley, Debtor(s) Counsel
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CERTIFICATE OF SERVICE

A copy of Debtor's Objection to IRS Proof(s) of Claim was served on the parties shown below at the addresses reflected on August 27, 2020 by prepaid United States First Class Mail.

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Monroe, LA 71203

/s/ Rod S. Kemsley

Rod S. Kemsley, Debtor(s)' Counsel